




UNITED STATES DEPARTMENT OF COMMERCE  
National Oceanic and Atmospheric Administration  
NOAA FINANCE AND ADMINISTRATION

JUN 13 2007

MEMORANDUM TO: Accounting Operations Division and  
Field Financial Branches

MEMORANDUM FROM: Jon P. Alexander   
Director, Finance Office/Comptroller

SUBJECT: Relief of Accountable Officers  
Policy Memorandum 07-06

**Background:** The Department of Commerce (DOC) "Cash Management Policies and Procedures Handbook" provides guidance on an accounting for the loss of funds and procedures to request relief of accountable officers. According to the Handbook, requests or recommendations for relief must be forwarded from the bureau finance officer to the Deputy Chief Financial Officer and Director for Financial Management, DOC or the person having his/her delegation of authority. In general, relief may be granted by the Deputy Chief Financial Officer and Director for Financial Management, DOC for losses less than \$3,000. It has come to my attention that there is confusion over the process to follow within the Finance Office to request relief of an accountable officer.

**Purpose:** The purpose of this policy memorandum is to establish policy concerning the process for requesting relief of an accountable officer.

**Policy:** All requests for relief of an accountable officer, regardless of the amount, should be sent to my attention in a memorandum format explaining the circumstances of the loss of funds. For imprest fund losses, a signed statement from the imprest fund cashier must be included with the request. Relevant supporting documentation should also be included with the memorandum.

If appropriate, the request for relief will be forward to the Deputy Chief Financial Officer and Director for Financial Management, DOC for processing. The Deputy Chief Financial Officer and Director for Financial Management, DOC in consultation with the General Counsel and Inspector General, will render a final determination as to whether relief should be granted.

